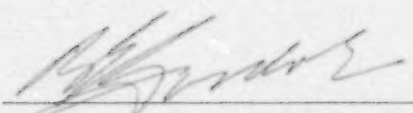
Canada Border Services Agency

2014–15

Departmental Performance Report



The Honourable Ralph Goodale, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

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Minister's Message

As Canada's Minister of Public Safety and Emergency Preparedness, it is my responsibility to present to Parliament the Departmental Performance Report (DPR) for 2014–15 as prepared by the Canada Border Services Agency (CBSA). This report accounts for the performance of the Agency during the fiscal year against the plans, priorities and expected results set out in CBSA's prior Report on Plans and Priorities (RPPs).

The Honourable Ralph Goodale, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: The Honourable Ralph Goodale, P.C., M.P.

Institutional Head: Linda Lizotte-MacPherson

Ministerial Portfolio: Public Safety and Emergency Preparedness

Enabling Instruments: *Canada Border Services Agency Act; Department of Public Safety and Emergency Preparedness Act*

Year of Incorporation / Commencement: 2003

Organizational Context

Raison d'être

The Canada Border Services Agency (CBSA) provides integrated border services that support national security priorities and facilitate the flow of people and goods across the border.

Responsibilities

The CBSA is an integral part of the Public Safety Portfolio, which is responsible for integrated national security, emergency management, law enforcement, corrections, crime prevention and border management operations. Specific responsibilities of the CBSA include the following:

- administering legislation that governs the admissibility of people and goods into and out of Canada;
- identifying, detaining, and removing people who are inadmissible to Canada;
- interdicting illegal goods at Canada's border;
- protecting food safety, plant and animal health, and Canada's resource base;
- administering trade legislation and agreements, including the enforcement of trade remedies that protect Canadian industry;
- administering a fair and impartial redress mechanism; and
- collecting duties and taxes on imported goods.

Examples of Acts Administered by the CBSA

- *Agriculture and Agri-Food Administrative Monetary Penalties Act*
- *Canada Border Services Agency Act*
- *Citizenship Act*
- *Criminal Code*
- *Customs Act*
- *Customs Tariff*
- *Excise Act*
- *Excise Tax Act*
- *Export and Import Permits Act*
- *Food and Drug Acts*
- *Health of Animals Act*
- *Immigration and Refugee Protection Act*
- *Plant Protection Act*
- *Special Import Measures Act*

CBSA Service Locations

The CBSA provides services at multiple points across Canada and abroad, including the following:

- 117 land border crossings
- 73 sufferance warehouses
- 27 rail offices
- 225 airports
- 448 marine reporting sites
- 12 ferry terminals
- 10 cruise ship operations
- 218 commercial vessel clearance facilities
- 3 mail processing centres
- 47 international offices
- 56 inland offices

Strategic Outcome and Program Alignment Architecture

1. Strategic Outcome: International trade and travel is facilitated across Canada's border and Canada's population is protected from border-related risks.

1.1 Program: Risk Assessment
- **1.1.1 Sub-Program:** Intelligence
- **1.1.2 Sub-Program:** Targeting
- **1.1.3 Sub-Program:** Security Screening

1.2 Program: Secure and Trusted Partnerships
- **1.2.1 Sub-Program:** Trusted Traveller
- **1.2.2 Sub-Program:** Trusted Trader

1.3 Program: Admissibility Determination
- **1.3.1 Sub-Program:** Highway Mode
- **1.3.2 Sub-Program:** Air Mode
- **1.3.3 Sub-Program:** Rail Mode
- **1.3.4 Sub-Program:** Marine Mode
- **1.3.5 Sub-Program:** Postal
- **1.3.6 Sub-Program:** Courier Low Value Shipment

1.4 Program: Criminal Investigations

1.5 Program: Immigration Enforcement
- **1.5.1 Sub-Program:** Immigration Investigations
- **1.5.2 Sub-Program:** Detentions
- **1.5.3 Sub-Program:** Immigration Hearings
- **1.5.4 Sub-Program:** Removals

1.6 Program: Recourse

1.7 Program: Revenue and Trade Management
- **1.7.1 Sub-Program:** Anti-dumping and Countervailing
- **1.7.2 Sub-Program:** Trade Policy
- **1.7.3 Sub-Program:** Trade Compliance

Internal Services

Organizational Priorities

Priority	Type	Programs
Secure the Border Strategically	New	Risk Assessment Secure and Trusted Partnerships Admissibility Determination Criminal Investigations Immigration Enforcement

Summary of Progress

- In securing the border strategically for both the traveller and commercial streams, the Agency's implementation of the Beyond the Border (BTB) Action Plan continued apace in 2014–15.
- Work continued to modernize the processes the Agency uses to manage risks and secure the border. Key 2014–15 traveller-related achievements included:
  - The implementation of the Advance Passenger Information/Passenger Name Record Quality Action Plan.
  - The continuation of the integration of the Agency's intelligence, criminal investigations and inland enforcement responsibilities by restructuring regional operations to incorporate these business lines, including the development of regional triage units, leading to improved decision making and achievement of greater efficiency, effectiveness and results.
  - The negotiation of a Memorandum of Understanding with the United States (U.S.) Federal Bureau of Investigation to enable sharing of criminal intelligence. As a result of its intelligence-strengthening efforts, the CBSA's seizures have increased by 48% compared to the previous year. Intelligence-led seizures of heroin and cocaine, for instance, increased by 11% with estimated values over $212 million.
  - Advancements in the Interactive Advance Passenger Information (IAPI) and the Entry/Exit projects including the CBSA draft Carrier Messaging Requirements - technical requirements for commercial air carriers and service providers to implement the IAPI and Air Exit initiatives.
- The Agency continued to implement the National Targeting Business Model by revising the National Targeting Policy to reflect the new mandate and authorities of the CBSA Targeting Program.
- In addition, the Agency supported the Government of Canada's efforts to enter into a Pre-Clearance agreement with the U.S., covering all modes.
- Through the commercial business stream in 2014–15, the CBSA continued with eManifest implementation by developing capabilities in analytics and high-risk commodity detection. The Agency made significant advances with the Advance Commercial Information requirements of the eManifest initiative including developing a regulatory package to amend the Customs Act to include requirements for electronic advance information in the highway and rail modes, enhancements to existing processes in the marine and air modes, and provisions that allow the CBSA to develop administrative monetary penalties for non-compliance with eManifest requirements.

Priority	Type	Programs
Streamline and Simplify the Border Experience	New	Risk Assessment Secure and Trusted Partnerships Admissibility Determination Recourse Revenue and Trade Management

Summary of Progress

- In 2014–15, the Agency continued to advance the benefits of trusted programs as exemplified by the Agency passing the one million NEXUS member milestone, with 1.2 million members by the end of the fiscal year.
- The Agency continued to strive for client service excellence over the past fiscal year by aligning the Customs Self-Assessment Program with the U.S. Customs and Border Protection's Importer Self-Assessment Program.
- The Agency also continued to implement Automated Border Clearance (ABC) kiosk upgrades throughout the year to enhance their functionality and usability. The Agency also opened new port of entry facilities at Goodlands, Coulter, and Lyleton in Manitoba; at West Poplar River and Coronach in Saskatchewan; and at Cornwall in Ontario.
- Over the course of the past fiscal year, the CBSA Assessment and Revenue Management (CARM) project continued with the objective of overhauling many outdated accounting and payment processes to provide the Agency and its commercial clients with a fully modernized suite of accounting and revenue management capabilities.
- Through its website, the CBSA continued to promote self-compliance while providing importers with access to the latest trade information.
- The Agency's recourse functions continued to focus on client service in 2014–15, as the Agency modernized the way travellers can appeal an enforcement action to encourage electronically submitted appeals which serve clients faster.

Priority	Type	Programs
Advance Global Border Management	New	Risk Assessment Secure and Trusted Partnerships Revenue and Trade Management

Summary of Progress

- The Agency reviewed the International Liaison Officer Network Program in 2014–15 to ensure that resources are deployed strategically to enhance global border management capacity.
- In 2014–15, the Agency strengthened international relationships with border management agencies through active leadership at the World Customs Organization's Policy Commission and

Council Session as well as through the Regional Conference of Customs Directors General from the Americas and Caribbean. In addition, the Agency served as Chair for the Border Five Group, including the Heads of Intelligence, and co-chaired the Five Country Conference.

- New bilateral information sharing agreements were established with the U.S. and the European Union, and new bilateral customs cooperation agendas were developed with China, the U.S. and Mexico to further strengthen international relationships, promoting facilitation and security for trade and travellers. In 2014–15, to meet the 2014 North America Leaders' Summit border facilitation-related commitments, the Agency continued negotiations on a trilateral trusted traveller arrangement with the U.S. and Mexico, and worked with both countries towards streamlining customs procedures and harmonizing data requirements for traders.

- In 2014–15, the CBSA supported the Government of Canada's free trade negotiations, including the World Trade Organization Trade Facilitation Agreement, the Trans-Pacific Partnership, as well as agreements with Korea, Honduras, the European Union, Israel, Japan, India and the Caribbean Community.

Priority	Type	Programs
Strengthen Organizational Resilience	New	Internal Services

Summary of Progress

- In 2014–15 the Agency hired 143 bilingual border service officers through the Officer Induction Training Program, further demonstrating the CBSA's commitment to service excellence.

- The CBSA advanced its modernization efforts to support increased productivity including developing a roadmap to decommission aging technology, such as the Field Operations Support System, in a staggered, controlled manner.

- The past fiscal year saw the CBSA's motivated workforce continuing to make improvements to border integrity and security, contributing their knowledge and expertise to the Agency's innovation efforts by participating in training and supporting the Agency's efforts to become a fully armed law enforcement agency.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Contraband The risk that commercial quantities of contraband will enter or transit Canada.	• Passenger information system enhancements and scenario-based targeting: A three-step phased approach to enhance scenarios through system and program improvements. (Ongoing) • Advance information compliance monitoring and data quality improvements: Multiple activities ongoing to systematically monitor Advance Commercial Information and Advance Passenger Information / Passenger Name Record to develop strategies to improve compliance. (Ongoing)	• Risk Assessment • Admissibility Determination
Terrorist Activities The risk that individuals/groups with links to terrorism, or materials to support terrorist activities, will enter, exit, or transit Canada.	• Passenger information system enhancements and scenario-based targeting: A three-step phased approach to enhance scenarios through system and program improvements. (Ongoing) • Risk rules and indicators for commercial goods: Increased flexibility to input, refine or remove targeting indicators for commercial goods. (Ongoing) • Advance information compliance monitoring and data quality improvements: Multiple activities ongoing to systematically monitor Advance Commercial Information and Advance Passenger Information /	• Risk Assessment • Admissibility Determination

	Passenger Name Record to develop strategies to improve compliance. (Ongoing)	
IT Systems The risk that IT systems will not enable current and future business activities.	• Continue to support and implement BTB Action Plan technology projects. (Ongoing) • Continue the decommissioning of aging and legacy business applications, including the replacement of aging revenue and cash management systems under the CARM initiative. (Ongoing) • Continue to explore leveraging alternate forms of service delivery and third-party fully managed service delivery. (Ongoing).	• Internal Services

* Some risks are linked to additional programs of the Program Alignment Architecture. This table identifies the programs with the greatest linkages to the risk.

Descriptions of Key Risks:

Contraband: Over the past two decades, cross-border organized crime such as drug trafficking, currency trafficking and the illegal movement of firearms, tobacco and vehicles has become increasingly sophisticated and presents enforcement complexity as it reaches beyond national jurisdictions. In 2014–15, the CBSA proceeded to adopt a new sampling methodology for identifying air and marine carriers for monitoring purposes, which will allow for statistically valid reporting of its monitoring activities. In addition, by making almost 8,430 drug seizures over the past fiscal year, the Agency's officers protected our country from high-risk goods.

Terrorist Activities: Terrorism is recognized as a national security threat to Canada. Over the past fiscal year, the Agency finalized a three-year Enforcement and Intelligence Priorities plan to address and prioritize the top border threats. Concerning the Agency's efforts to enhance targeting scenarios by improving its systems and programs, the CBSA has developed a governance structure focused on scenario-based targeting that complies with privacy requirements while further Passenger Information System (PAXIS) training development is continued to support the program improvements.

IT Systems: The CBSA's business is increasingly dependent on the use of various forms of technology. To keep pace with evolving business needs and technology, the Agency requires

planned and ongoing investments in systems and tools. In 2014–15, the Agency advanced its work to provide small, remote ports of entry with access to the CBSA's designated network which will provide officers with core line of business applications which also supported the aims of key Agency initiatives, including those related to the BTB Action Plan.

Actual Expenditures

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending (revised)*	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	Difference (actual minus planned)
1,736,391,109	1,854,468,128	2,170,147,906	2,001,144,370	146,676,242

*The 2014–15 planned spending has been restated from the CSBA 2014–15 Report on Plans and Priorities (RPP) to reflect the Agency's realignment of its Programs and to include a portion of the unused authorities of 2013–14 pursuant to the Agency's two year appropriation. Planned spending excludes funding received through Supplementary Estimates and Treasury Board of Canada Secretariat's (TBS) central votes such as collective agreements, severance payments, parental benefits and vacation credits.

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned*	2014–15 Actual	2014–15 Difference (actual minus planned)
13,751	13,768	17

*The 2014–15 total planned FTEs align to the total planned FTEs presented in the Agency's RPP. The 2014–15 planned FTEs by Program have been revised to align with the restated planned spending.

In 2014–15, the Main Estimates increased by $10.9 million through Supplementary Estimates, primarily related to the Treasury Board's approval of the implementation of Phase 2 of the CARM project. In addition to this increase, the Agency also received transfers of $258.3 million from the TBS central votes (for collective agreement increases and the reimbursement of costs related to severance payments, parental benefits and vacation credits, as well as the one-time transitional payment as the Government of Canada moves to a pay-in-arrears pay system) and $20.6 million in statutory adjustments mainly related to the contribution to employee benefit plans. In addition, the Agency received $143.9 million of the previous year's unused authorities, as per the Agency's two-year appropriation.

The Supplementary Estimates increases were partially offset by transfers to other departments, such as Citizenship and Immigration Canada (CIC) to increase functionality in the Global Case Management System, which is part of the Agency's modernization agenda.

In 2014–15, the Actual spending was $169 million less than the total authorities. The total authorities included $92.9 million funding that was not accessible mainly due to re-profiling of

project funding to future years related to revisions to the implementation timelines associated with several major projects. As a result, a balance of $76.1 million will be made available for use in 2015–16, which represents 3.5% of the total authorities in 2014–15.

Budgetary Performance Summary for Strategic Outcome and Programs (dollars)

Strategic Outcome, Programs and Internal Services	2014–15 Main Estimates	2014–15 Planned Spending (revised)*	2015–16 Planned Spending	2016–17 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2013–14 Actual Spending (authorities used)	2012–13 Actual Spending (authorities used)
Strategic Outcome: International trade and travel is facilitated across Canada's border and Canada's population is protected from border-related risks								
Risk Assessment	155,301,134	258,564,127	171,596,479	163,321,981	218,928,785	181,814,888	167,659,404	121,511,557
Secure and Trusted Partnerships	42,062,245	36,410,694	41,903,422	36,353,414	65,455,585	42,228,468	40,998,175	31,564,355
Admissibility Determination	681,725,979	835,522,418	1,005,063,014	896,417,069	899,872,146	982,394,090	816,408,042	586,293,558
Criminal Investigations	23,391,775	29,721,343	26,600,469	26,541,368	32,740,305	37,290,323	31,415,641	26,441,935
Immigration Enforcement	164,911,279	154,890,454	159,242,116	145,295,587	186,057,961	186,711,928	173,297,292	150,469,520
Recourse	9,832,518	11,100,355	11,277,889	11,092,319	12,975,979	13,359,832	11,919,916	11,118,094
Revenue and Trade Management	73,918,165	82,851,721	98,440,479	78,370,892	100,234,729	88,403,795	90,169,773	73,463,331
Strategic Outcome Subtotal	**1,151,143,095**	**1,409,061,112**	**1,514,123,868**	**1,357,392,630**	**1,516,265,490**	**1,532,203,324**	**1,331,868,243**	**1,000,862,350**
Internal Services Subtotal	**585,248,014**	**445,407,016**	**358,551,233**	**341,371,268**	**653,882,416**	**468,941,046**	**518,243,259**	**706,493,658**
Total	**1,736,391,109**	**1,854,468,128**	**1,872,675,101**	**1,698,763,898**	**2,170,147,906**	**2,001,144,370**	**1,850,111,502**	**1,707,356,008**

*The 2014–15 planned spending has been restated from the CBSA 2014–15 RPP to reflect the Agency's realignment of its Programs and to include a portion of the unused authorities of 2013–14 pursuant to the Agency's two year appropriation. Planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

As the Agency continues to undertake its transformation agenda as described in the 2013–14 Departmental Performance Report (DPR) and in the 2015–16 RPP, the Agency's planned spending figures were realigned between the Programs to reflect a more accurate financial

picture and to better reflect the Agency's program delivery. These changes will improve financial planning, monitoring and reporting thereby enabling the Agency to report at the sub-program level in the 2016–17 fiscal year.

Alignment of Spending With the Whole-of-Government Framework

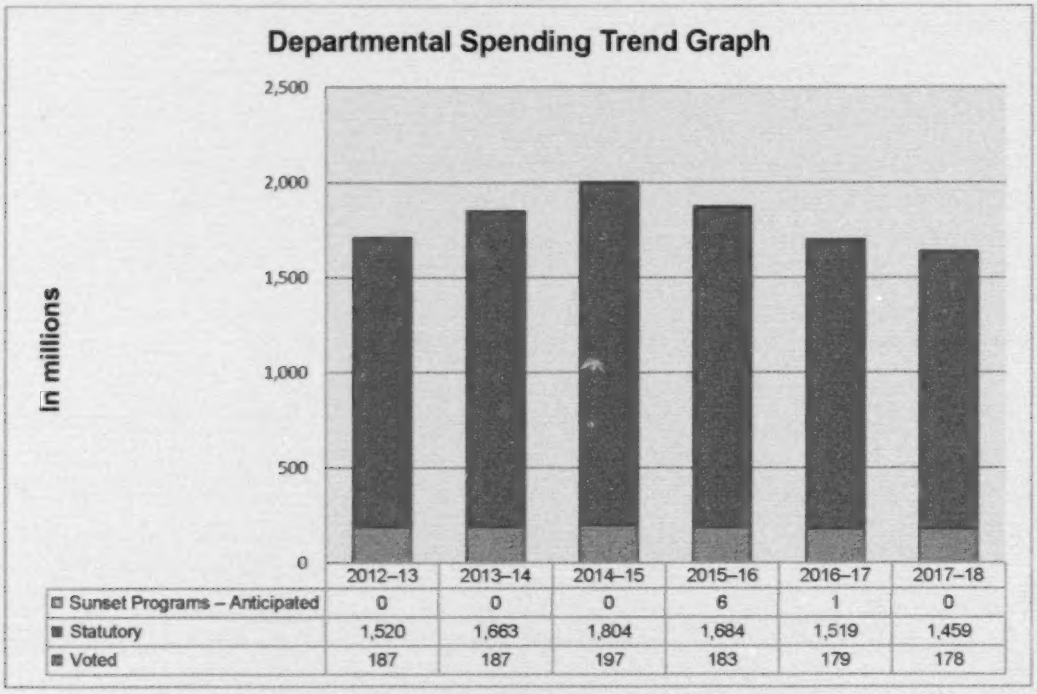
Alignment of 2014–15 Actual Spending With the Whole-of-Government Framework[i] (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2013–14 Actual Spending
International trade and travel is facilitated across Canada's border and Canada's population is protected from border-related risks	Risk Assessment	International Affairs	A safe and secure world through international engagement	181,814,888
	Secure and Trusted Partnerships	International Affairs	A safe and secure world through international engagement	42,228,468
	Admissibility Determination	Social Affairs	A safe and secure Canada	982,394,090
	Criminal Investigations	Social Affairs	A safe and secure Canada	37,290,323
	Immigration Enforcement	Social Affairs	A safe and secure Canada	186,711,928
	Recourse	Economic Affairs	A fair and secure marketplace	13,359,832
	Revenue and Trade Management	Economic Affairs	A fair and secure marketplace	88,403,795

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic affairs	93,952,076	101,763,627
Social affairs	1,020,134,215	1,206,396,341
International affairs	294,974,821	224,043,356

Departmental Spending Trend



In 2012–13, the Agency's total expenditures of $1,707 million were lower than the previous year ($1,835 million) mainly due to the transfer of responsibilities to Shared Services Canada, combined with Budget 2012 Deficit Reduction Action Plan (DRAP) savings targets of $31.3 million.

In 2013–14, the Agency met its DRAP savings targets of $72.8 million. However, the net increase in the Agency's expenditures was primarily due to investment in initiatives committed to by the Government under the BTB Action Plan.

In 2014–15, the Agency's actual spending was higher due to the reimbursement of costs due to one-time severance payouts of $155.6 million, resulting mostly from the recent collective

agreement for border services officers (FB classification) along with a reimbursement of $39.2 million attributed to the Government of Canada's one-time transitional payment as it moves to a pay-in-arrears pay system.

The Agency's planned spending is reduced in 2015–16 through to 2017–18 due to the ongoing Budget 2012 savings of $143.4 million, and the scheduled completion of several large projects and initiatives (eManifest, Postal Modernization, definition phase of CARM, arming of border services officers, Refugee Reform and the 2015 Pan American and Parapan American Games). Furthermore, the Agency's planned spending will be further reduced as BTB commitments and activities are being achieved.

Expenditures by Vote

For information on the Canada Border Service Agency's organizational voted and statutory expenditures, consult the *Public Accounts of Canada 2015*,[ii] which is available on the Public Works and Government Services Canada website.[iii]

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome:

International trade and travel is facilitated across Canada's border and Canada's population is protected from border-related risks

Program 1.1: Risk Assessment

Description

The Risk Assessment Program "pushes the border out" by seeking to identify high-risk people, goods and conveyances as early as possible in the travel and trade continuum to prevent inadmissible people and goods from entering Canada. This benefits the travelling public and the trade community by enabling the Agency to focus its examination and interdiction activities on high-risk people and goods, thereby facilitating the entry of low-risk travellers and goods. The Agency uses automated risk assessment systems and intelligence to identify potential risks to the security and safety of people and goods.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending (revised)*	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
155,301,134	258,564,127	218,928,785	181,814,888**	-76,749,239

* The 2014–15 planned spending has been restated from the CBSA 2014–15 RPP to reflect the Agency's realignment of its Programs which represents $32.0 million realignment for Risk Assessment and to include a portion of the unused authorities of 2013–14 pursuant to the Agency's two year appropriation. Planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

**The Agency's actual spending is lower than its planned spending by $76.7 million. The variance was related to revisions to the implementation timelines associated with several major projects including eManifest and IAPI as part of the BTB Action Plan. The resulting surplus will be reinvested in the remaining development activities of those projects in 2015–16.

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
1444 (revised)*	1149	-295**

* The 2014–15 planned FTEs by Program have been revised to align with the restated planned spending.

**See related explanation of variance below "Budgetary Financial Resources" table above.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Potential threats to the safety and security of Canada, such as inadmissible goods and people, are identified, assessed and intercepted prior to arrival	Percentage of threats that led to an enforcement action or admissibility recommendation	18%	19%

Performance Analysis and Lessons Learned

The Risk Assessment Program achieved its expected result in 2014–15 by meeting its target for the identification, assessment and interception of inadmissible goods and people prior to their arrival in Canada. The Agency's progress on several fronts contributed to this accomplishment.

In addition, the Agency renewed the intelligence tools available to frontline decision makers as part of the improvement of the products used to identify threats to the health, safety, or security of Canadians, as well as threats to Canada's economy.

Sub-Program 1.1.1: Intelligence

Description

The Intelligence Program collects, analyzes and distributes actionable intelligence regarding people, goods, shipments or conveyances bound for or leaving Canada to help the CBSA and other law enforcement partners identify people, goods, shipments or conveyances that may be inadmissible or pose a threat to the security of Canada. CBSA officers located within Canada, at ports of embarkation or at posts abroad assess information collected from a wide range of sources. In addition, the CBSA provides timely, accurate, strategic, operational and tactical intelligence advice to government authorities, like-minded counterpart nations and stakeholders

related to threats to national security, including information on terrorism, weapons proliferation, war crimes, organized crime, smuggling, immigration fraud and irregular migration, fraudulent documentation, and border enforcement. Intelligence products such as lookouts, alerts, scientific reports, and threat and risk assessments inform, support and enhance the Agency's screening and targeting capabilities and other CBSA programs (such as Admissibility Determination, Criminal Investigations and Immigration Enforcement). A lookout is reliable, accurate and actionable intelligence on actual or suspected infractions or criminal activities that may result in the interception of inadmissible people. A lookout takes the form of an electronic file record. A lookout "hit" will "flag" or identify particular individuals, including corporations, and specific goods, conveyances or shipments. A lookout "hit" requires a mandatory referral to a secondary examination.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Reliable, accurate and actionable intelligence resulting in the interception of inadmissible people	Interception Rate (number of CBSA liaison officer interceptions of improperly documented travellers prior to their arrival by air to Canada, measured against improperly documented arrivals to Canada)	70%	55%*
Reliable, accurate and actionable intelligence resulting in the interception of inadmissible goods, shipments and/or conveyances	The percentage increase in value of intelligence-led seizures compared to non-intelligence-led seizures	400%	2195%**

* The Agency-experienced technical issues with the Support System for Intelligence, resulting in a backlog of cases to be entered into the system which impacted the Agency's interception rate. The Agency is working to improve system access for 2015–16.

** The results of intelligence-led seizures were approximately 21.95 times larger than non-intelligence-led seizures.

Performance Analysis and Lessons Learned

The Agency developed reliable, accurate and actionable intelligence products resulting in increased seizures in 2014–15. For example, by the middle of the fiscal year, seizures increased by 48% compared to the same point in the previous year. Moreover, intelligence-led seizures of large quantities of heroin and cocaine (5 kg and larger) were up 11% with an estimated value at over $212 million, while intelligence-led cocaine seizures increased by 5.7% overall.

In 2014–15, the Agency launched Operation Typhon to identify and disrupt interdict contraband and internal conspiracies (internal conspiracies refer to non-CBSA employees working within the airport facilities and utilizing their work position to conspire with other individuals to commit or facilitate a criminal offence at the airport). With the first phase focused on marine and air modes, the Program reinvigorated Joint Forces Operations, developing reliable, accurate and actionable intelligence products resulting in the Agency detecting and disrupting 60 cases, seizing 1,258 kg of contraband, valued at over $171 million. CBSA officers collaborated with local and international law enforcement agencies in an 18-month investigation into tobacco importers, resulting in approximately 60,000 kg of seized processed tobacco and millions of dollars in penalties levied. In addition, the CBSA completed negotiations towards a Memorandum of Understanding with the U.S. Federal Bureau of Investigation to enable criminal intelligence sharing.

In 2014–15, CBSA officials continued to strengthen the logistical support provided to the International Network of Liaison Officers by collaborating with stakeholders to monitor and enforce legal requirements for commercial transporters who undertake to carry travellers to Canada.

The Agency also followed through on its commitment to evolve the International Network of Liaison Officers to better support the CBSA's mandate. In 2014–15, the Agency undertook a review of the Network to enhance global border management capacity and ensure resources are deployed strategically. Enhancements to the Network include strengthened recruitment initiatives, the development of competencies and training to identify the best candidates and to ensure that resources are deployed strategically.

Sub-Program 1.1.2: Targeting

Description

The Targeting Program identifies people and goods bound for Canada that may pose a threat to the security and safety of the country. The CBSA uses a number of automated advance information sources from carriers and importers to identify people, goods and conveyances that may pose a threat to Canada. Advance Passenger Information and Advance Commercial Information provide the CBSA with electronic pre-arrival information on people and goods that can be used to perform risk assessments in advance of their arrival in Canada. Known threats are identified when there is a match against an enforcement database entry. People and goods that are identified as posing a threat to Canada are referred for verification and examination upon their arrival at a port of entry.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Air passengers that pose a threat to the security and safety of Canada are identified prior to their arrival	Average percentage of air passengers targeted for examination that led to a result	25%	32%
Marine containers and contents that pose a threat to the security and safety of Canada are identified prior to their arrival	Percentage of marine containers targeted for contraband and Food, Plant and Animal (FPA) examination that yielded a result	1%	1%

Performance Analysis and Lessons Learned

In 2014–15, the Agency exceeded its objective concerning the percentage of air passengers targeted for examination that led to a result and met the objective for the percentage of marine containers targeted for contraband and FPA examination that yielded a result.

The Agency is implementing Scenario-Based Targeting (SBT) in phases. The first phase, implemented in 2014–15, allowed scenarios to be created so travellers are automatically screened for risks to national security and public safety priorities, while those that hit on a scenario are risk assessed by a Targeting Officer. The second phase of SBT will be the PAXIS redesign and the current expected release date is in 2015–16.

The Agreement between Canada and the European Union on the Transfer and Processing of Passenger Name Record Data will support the IAPI project and allows the Agency to screen and issue board/no-board messages prior to departure for all passengers flying to Canada. It was signed in June 2014. However, in November 2014, the European Parliament voted to refer the unratified agreement to the European Court of Justice. In order to respect this process, advocacy has ceased while awaiting a decision from the Court, expected to be rendered in 2016. In the meantime, the CBSA is continuing to advance the work required to bring the Agreement into force in Canada, once ratification of the Agreement occurs within the European Union.

In 2014–15, the Agency completed the implementation of the Advance Passenger Information/Passenger Name Record Quality Action Plan. The Action Plan supported the Agency commitment to strengthen its ability to undertake pre-arrival risk assessment of travellers. It was developed in response to a recommendation by the Office of the Auditor General in its audit entitled *Preventing Illegal Entry into Canada*.

The Agency continued to advance work in support of the BTB Action Plan, including progressing on the Entry/Exit Initiative. BTB supports the CBSA's commitment to incorporate advance exit information in an effort to improve information sharing with other federal departments, as well as with U.S. counterparts for the specific purposes of immigration, law enforcement and national security.

The CBSA also delivered on its commitment to implement the Targeting Business Model in 2014–15 by transitioning the screening of cruise ship passengers and crew from the regions to the National Targeting Centre in 2014–15. Air passenger, air cargo, marine cargo and commercial marine vessel and crew targeting were centralized in prior fiscal years.

Sub-Program 1.1.3: Security Screening

Description

The Security Screening Program is responsible for the security screening of foreign nationals who have been referred to the CBSA by a CIC visa officer abroad or in Canada, and who are seeking to come to Canada as a permanent resident, temporary resident (e.g., visitor) or refugee, or are already in Canada and seeking to remain as a temporary or permanent resident.

The CBSA is responsible for ensuring that there are no security concerns related to the individual seeking entry to Canada (e.g., counter-terrorism, counter-espionage, war crimes, crimes against humanity and organized crime) and, based on a thorough screening exercise (including the review of information and intelligence from a wide variety of internal and external sources), makes a recommendation to CIC on the admissibility of the individual. This program is also responsible for determining the admissibility of senior diplomats being posted to Ottawa to ensure that they meet the admissibility requirements of the *Immigration and Refugee Protection Act*.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Persons who may be a national security concern are found to be inadmissible to Canada *(National Security Screening includes cases pertaining to sections 34, 35 and/or 37 of the Immigration and Refugee*	Percentage of all negative CBSA recommendations to Citizenship and Immigration relating to Permanent Residents that result in a finding of inadmissibility *(Includes refusals under*	95%	87%

Protection Act)	*other sections of the Act and remedies to overcome inadmissibilities)*		
	Percentage of all negative CBSA recommendations to Citizenship and Immigration relating to Temporary Residents that result in a finding of inadmissibility *(Includes refusals under other sections of the Act and remedies to overcome inadmissibilities)*	95%	98%

Performance Analysis and Lessons Learned

In 2014–15, the Agency met its target relating to its recommendations to CIC on the admissibility of temporary residents. Although the Agency did not meet its target for permanent residents, the CBSA continues to work towards the expected result where people who may be a national security concern are deemed inadmissible to Canada. The Agency's results relating to permanent residents are dependent on the decisions made by CIC. The CBSA continued its commitment to improve performance measurement for the National Security Screening Program by working closely with its counterparts in CIC to review the systems involved in security screening, as part of Joint Performance Report working groups.

Program 1.2: Secure and Trusted Partnerships

Description

Through the Secure and Trusted Partnerships Program, the CBSA works closely with clients, other government departments and international border management partners to enhance trade chain and traveller security while providing pre-approved, low-risk travellers and traders with streamlined and efficient border processes. The CBSA develops and administers programs and cooperative agreements with its partners to ensure alignment with international standards (e.g. World Customs Organization SAFE Framework of Standards) and promote best practices in global border management. By increasing membership in trusted traveller and trader programs, the CBSA is able to improve its capacity to mitigate risk in advance and focus examination efforts on identifying travellers and traders of unknown or higher risk.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending (revised)*	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
42,062,245	36,410,694	65,455,585	42,228,468**	5,817,774

* The 2014–15 planned spending has been restated from the CBSA 2014–15 RPP to reflect the Agency's realignment of its Programs which represents $4.7 million realignment for Secure and Trusted Partnerships and to include a portion of the unused authorities of 2013–14 pursuant to the Agency's two year appropriation. Planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

**Actual spending is higher than planned spending mainly due to higher reimbursement of costs from TBS central votes including the Border Services Officers (FB classification) one-time severance payouts and one-time transitional payment of $7.8 million.

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
396(revised)*	397	1

* The 2014–15 planned FTEs by Program have been revised to align with the restated planned spending.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Capacity to focus on high-risk people and goods at ports of entry is increased	Percentage increase in trusted traveller programs membership from previous fiscal year **An increase in trusted travellers will result in a decrease of unknown or high risk travellers, thereby allowing border services officers to focus more on the latter group of travellers*	12%	18.9%

Performance Analysis and Lessons Learned

The Secure and Trusted Partnerships Program achieved its expected results in 2014–2015. The Program continued to increase the Agency's capacity to focus on high-risk people and goods at ports of entry. This is evidenced by the Program having increased trusted traveller memberships, highlighted by NEXUS memberships surpassing the one million mark in 2014–15 and 1.2 million members by the end of the fiscal year. By diverting more travellers into NEXUS lanes, the Agency is able to focus more of its resources on high-risk people using conventional lanes. The Agency also continued to align its commercial initiatives with the U.S.'s trusted trader programs, including upgrading technology and enhancing member benefits.

In 2014–15, the Agency continued collaboration with key partners in international border management organizations by being an active participant in the annual B5 Heads meeting in Brussels, Belgium, and accepted the position as Chair of the B5. The B5 group includes Australia, Canada, New Zealand, the United Kingdom and the U.S. In 2014–15, the Agency also co-chaired the Five Country Conference with CIC.

The CBSA also participated at the World Customs Organization (WCO) through the Policy Commission and Council Sessions and gained a seat on the WCO Finance Committee, which has allowed the CBSA to directly impact the development of the WCO's Strategic Plan. The CBSA's involvement at the WCO enables the Agency to identify new areas where it can assert itself as a leader in international customs cooperation. It also allows the Agency to stay abreast of current and emerging customs and border management issues, which helps to define the Agency's international footprint and establish globally recognized standards in Canada.

Lastly, new bilateral information sharing agreements were established with the U.S. and the European Union, and new bilateral customs cooperation agendas were agreed upon with China, the U.S. and Mexico. In 2014–15, to meet the 2014 North America Leaders' Summit border facilitation-related commitments, the Agency continued negotiations on a trilateral trusted traveller arrangement with the U.S. and Mexico, and worked with both countries towards streamlining customs procedures and harmonizing data requirements for traders.

Sub-Program 1.2.1: Trusted Traveller

Description

The Trusted Traveller Programs are designed to simplify the border clearance process for pre-approved, low-risk travellers entering Canada. The CBSA offers two programs for travellers, NEXUS and CANPASS. These programs streamline (expedite and simplify) border clearance. NEXUS is a joint initiative with the U.S. Customs and Border Protection in the air, land and marine modes of transportation, while CANPASS is a Canadian suite of programs for clients

entering Canada by plane, corporate and private aircrafts, and private boats. Both programs are available to citizens or permanent residents of Canada and/or the U.S. and enable members to cross the border faster when travelling to Canada and, in the case of NEXUS, when travelling to the U.S.

Applicants to the programs must pass various assessments (e.g., security checks, interviews and risk assessments) specific to the program before being granted membership. NEXUS and CANPASS Air members can use iris recognition technology for passage processing at designated airports, and NEXUS members use Radio Frequency Identification technology for processing at designated highway ports of entry. Members of NEXUS or the CANPASS Private Boat, CANPASS Corporate Aircraft or CANPASS Private Aircraft programs entering Canada by private aircraft, corporate aircraft or private boat must report their arrival in advance and make their declarations to the CBSA Telephone Reporting Centre.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Border clearance is streamlined and expedited	Percentage of random referrals of NEXUS members *NEXUS random referral rate is to be lower than conventional*	≤1%	0.07%
Trusted travellers are low-risk	Percentage of Trusted Traveller members examined who are found to be in compliance with border legislation, regulations and program criteria	97%	99.96%

Performance Analysis and Lessons Learned

The Trusted Traveller Program achieved its expected results in 2014–15. The Program exceeded its performance targets by ensuring border clearance was streamlined and expedited, especially for its NEXUS members, and that trusted travellers are low-risk and in compliance with border legislation, regulations and program criteria.

In 2014–15, the CBSA replaced aging trusted traveller kiosks at eight major airports across Canada and continued to enhance functionality and usability, including conducting systems upgrades at existing kiosks. As a result, a total of 67 kiosks have been installed in 2014–15,

including 20 additional kiosks at Canada's busiest airport – Toronto's Pearson International Airport.

In the land mode, trusted travellers benefited from a range of enhancements including the installation of three additional highway lanes at Douglas, Whirlpool and Stanstead ports of entry. NEXUS members also benefited from enhancements to the program, including facilitating members' clearance through non-NEXUS lanes where Radio-Frequency Identification (RFID) is available. Also, the Agency launched a NEXUS electronic gate (eGate) pilot at the Peace Bridge in Fort Erie, Ontario, marking the first of its kind at a high-volume port of entry. The eGate provides NEXUS members with 24-hour access to the NEXUS lane. The CBSA is currently analysing the results of the pilot and will make recommendations for the way forward over the course of fiscal year 2015–16.

In addition, the Agency continued to advance its BTB Action Plan commitment to enhance NEXUS benefits by advancing third-country trusted traveller programs. In 2014–15, the CBSA completed the implementation of an Asia-Pacific Economic Cooperation (APEC) Business Travel Card pilot project which provides Canadian citizens who are NEXUS members with facilitated access when travelling for business to APEC countries.

Sub-Program 1.2.2: Trusted Trader

Description

The Trusted Trader Program simplifies many of the border requirements for pre-approved, low-risk participants so that shipments can be processed more quickly and efficiently at the border. Importers approved under the Customs Self Assessment (CSA) benefit from a streamlined accounting and payment process as well as an expedited clearance option for qualified goods. Members of the Partners in Protection program benefit from enhanced supply chain security as well as lowered examination rates. In addition, members of these Trusted Trader Programs have the option of utilizing the Free and Secure Trade (FAST) lanes to transport eligible imported goods into Canada. FAST is a joint initiative between the CBSA and U.S. Customs and Border Protection.

To become a member of the Trusted Trader Programs, applicants must undergo an in-depth risk assessment. Once granted membership, CSA importers can use their own business systems and processes to forward trade data to the CBSA and remit payment of duties and taxes through their own financial institutions. In addition, CSA importers can also apply for trade compliance benefits which allow approved importers the flexibility to completely self-assess and audit their revenue reporting and trade requirements.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Impact of border processing on trusted programs members is minimized	Percentage of Trusted Trader shipments examined at border	1%	0.26%*

*The percentage of trusted trader shipments examined at the border falls below the target because system limitations limited the Agency's ability to track the data. The CBSA is working on establishing the functionality to track the data.

Performance Analysis and Lessons Learned

In 2014–15, the Agency entered through Memorandum of Understanding with the U.S. Customs and Border Protection (U.S. CBP) to support the harmonization of CBSA's Partners in Protection (PIP) program and the U.S. CBP's –Trade Partnership Against Terrorism (C-TPAT) program. The CBSA continues to work with the U.S. CBP on ensuring alignment between the two programs, beginning with the harmonization of highway carriers. To support alignment efforts, the Agency launched a new online Trusted Trader Portal that allows companies to apply for membership in the PIP program, and allows existing members to maintain their Trusted Trader membership. The Portal will serve as the foundation for future phases of trusted trader enhancements, including the streamlined exchange of program information between the Trusted Trader Portal and the C-TPAT portal. Other lines of business will be harmonized and implemented through subsequent IT systems releases. In addition, CSA and CSA-Platinum are also scheduled to be incorporated into the Trusted Trader Portal. CSA-Platinum is an added benefit offered to CSA importers who demonstrate that their business systems, internal controls and self-testing processes are effective and reliable at ensuring compliance with the CBSA's trade programs.

Program 1.3: Admissibility Determination

Description

Through the Admissibility Determination Program, the CBSA develops, maintains and administers the policies, regulations, procedures and partnerships that enable border services officers to intercept people and goods that are inadmissible to Canada, and to process admissible people and goods within established service standards. In addition, the Agency develops, maintains and administers the policies, regulations, procedures and partnerships to control the export of goods from Canada.

In the traveller stream, border services officers question people upon arrival to determine if they and their personal goods meet the requirements of applicable legislation and regulations to enter Canada. Border services officers will then make a decision to grant entry or refer a person for further processing (e.g. payment of duties and taxes, issuance of a document), and/or for a physical examination.

In the commercial stream, carriers and importers are required to provide information to the CBSA at or prior to arrival in Canada. Border services officers review the status of pre-arrival decisions and/or the provided accompanying documentation to determine whether the goods meet the requirements of applicable legislation and regulations to enter Canada. Based on this determination, a border services officer may refer the goods for further processing, examination and/or scientific/engineering analysis. Upon further examination goods may be seized or penalties imposed.

With some exceptions, all goods being exported from Canada must be reported "in writing" to the CBSA.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending (revised)*	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
681,725,979	835,522,418	899,872,146	982,394,090**	146,871,672

* The 2014–15 planned spending has been restated from the CBSA 2014–15 RPP to reflect the Agency's realignment of its Programs which represents $78.2 million realignment for Admissibility Determination and to include a portion of the unused authorities of 2013–14 pursuant to the Agency's two year appropriation. Planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

**Actual spending is higher than planned spending mainly due to higher reimbursement of costs from TBS central votes including the Border Services Officers (FB classification) one-time severance payouts and one-time transitional payment of $135.3 million.

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
7073 (revised)*	7297	224

* The 2014–15 planned FTEs by Program have been revised to align with the restated planned spending.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
People and goods who are inadmissible to Canada are intercepted at ports of entry	Percentage of people examined who are found inadmissible	3.20%	3.83%
Travellers entering Canada at a land port of entry are processed within established service standards	Percentage of people reaching the primary inspection booth within the service standard	95%	97.1%

Performance Analysis and Lessons Learned

In 2014–15, the Admissibility Determination Program achieved its expected results with respect to intercepting inadmissible people and goods, and in terms of processing travellers at land ports of entry within established standards. Moreover, the CBSA exceeded its 95% Border Wait Time (BWT) standard in all modes, raising its performance to an average of 98%. The Agency accomplished this, in part, through the use of detector dogs and detection equipment, thereby mitigating risks to Canada without the need for further examining travellers. The Agency also continued to implement kiosk technology upgrades throughout the year, including upgrades to accommodate Ebola measures as well as upgrades to move kiosk technology usage from a pilot project to a long-term initiative.

Sub-Program 1.3.1: Highway Mode

Description

The Highway Program identifies and intercepts people and goods that are inadmissible to Canada seeking entry at 117 designated land ports of entry while ensuring that admissible people

and goods are processed within established service standards. Border services officers conduct interviews of persons and drivers of commercial carriers and then make a decision to allow the entry of a person or shipment or refer them for further processing (e.g., payment of duties and taxes, issuance of a document) and/or examination (e.g., physical search of a vehicle, further investigation of admissibility).

In the commercial stream, importers are required to account for their goods, and carriers and exporters are required to report their goods.

Examinations may be performed with the use of specialized tools (e.g., gamma ray imaging Vehicle and Cargo Inspection System, ion scanners and detector dogs) and may include a full or partial offload of the goods to detect the presence of prohibited or restricted goods (e.g., narcotics or weapons). People and/or goods found to be in violation of the applicable legislation and/or regulations may be subject to a monetary penalty, seizure or denied entry to Canada.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
People who are inadmissible to Canada are intercepted at land ports of entry	Percentage of people examined who are found inadmissible at highway ports	4%	3.93%
Goods that are non-compliant with legislation administered by the CBSA are intercepted at a highway port of entry	Percentage of people examined at a highway port of entry who are found to be in possession of goods that are non-compliant with legislation administered by the CBSA	1%	1.88%

Performance Analysis and Lessons Learned

In 2014–15, the Agency achieved its expected results in the Highway Program by reaching its targets with respect to the admissibility of people and goods.

The CBSA is on track to meet its commitment to leverage RFID technology to expedite border processing. A successful bidder to install RFID readers and related technology was identified, with plans to install readers at the 11 ports of entry identified in the BTB Action Plan. Under the Action Plan, Canada committed to deploy RFID technology at the following ports of entry:

- Ambassador Bridge (Windsor, Ontario);
- Blue Water Bridge (Sarnia, Ontario);

- Cornwall (Cornwall, Ontario);
- Douglas (Surrey, B.C.);
- Emerson (Emerson, Manitoba);
- Peace Bridge (Fort Erie, Ontario);
- Lacolle (St-Bernard-de-Lacolle, Quebec);
- Pacific Highway (Surrey, B.C.);
- Queenston Bridge (Niagara, Ontario);
- Rainbow Bridge (Niagara, Ontario); and
- Windsor-Detroit Tunnel (Windsor, Ontario).

In addition, and in further support of its commitment to invest in infrastructure improvements, the Agency completed Phase II of the Truck Cargo Pre-inspection Pilot Project at the Peace Bridge.

Sub-Program 1.3.2: Air Mode

Description

The Air Program identifies and intercepts people and goods that are inadmissible to Canada seeking entry at designated airports while ensuring that admissible people and goods are processed within established service standards.

Upon arrival, border services officers conduct interviews of persons seeking entry into Canada, aided by electronic pre-arrival risk-assessment information submitted by the airlines. CBSA officers make a decision to admit the person or refer them for further processing (e.g., payment of duties and taxes, issuance of a document) or examination.

For private and corporate aircraft and general aviation traffic reporting through the Telephone Reporting Centre, various checks are conducted by means of the telephone reporting system. Border services officers make a decision to admit people or refer them for further processing or examination.

In the commercial stream, importers are required to account for their goods, and carriers and exporters are required to report their goods. More specifically, air carriers are required to submit electronic pre-arrival information related to their goods for import. Those goods meeting the requirements of border-related legislation are released at the airport or at a designated sufferance warehouse, while those goods identified as being potentially inadmissible are held for an examination.

To assist border services officers in their examinations, detection tools such as detector dogs and ion scanners may be used. People and goods found to be in violation of the applicable legislation and/or regulations may be subject to a monetary penalty, seizure or denied entry to Canada.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
People and their goods that are inadmissible to Canada are intercepted at air ports of entry	Percentage of people examined who are found inadmissible at air ports of entry	3.54%	5.85%
Goods that are non-compliant with legislation administered by the CBSA are intercepted at airports of entry	Percentage of people examined at air ports of entry who are found to be in possession of goods that are non-compliant with legislation administered by the CBSA	1.3%	1.54%

Performance Analysis and Lessons Learned

Under the Air Program, the CBSA achieved its expected results concerning the admissibility of people and goods by surpassing its targets in 2014–15. The Agency also fulfilled its commitment to work collaboratively with air industry stakeholders and other federal governments in support of border security and traveller facilitation. CBSA officials held monthly consultations with their U.S. CBP counterparts, as well as quarterly meetings with industry stakeholders, to share lessons learned and best practices in support of the upcoming IAPI implementation which is scheduled to commence in fall 2015.

The Agency also met its commitment to finalize a plan to implement its vision for air traveller processing. Part of the plan is to facilitate primary processing provided by the ABC initiative. More specifically, beginning in 2015–16, U.S. Citizens entering Vancouver International Airport, Montréal's Pierre Elliott Trudeau Airport, and Toronto's Pearson International Airport will be processed at primary using ABC kiosks.

Sub-Program 1.3.3: Rail Mode

Description

The Rail Program identifies and intercepts people and goods that are inadmissible to Canada seeking entry at a rail port of entry or rail yard, while ensuring that admissible people and goods are processed within established service standards.

Rail operators are required to report train, passenger and/or cargo information to the CBSA at or prior to arrival in Canada. Border services officers may conduct onboard interviews of travellers seeking entry into Canada upon arrival at the border to determine their admissibility or whether further processing (e.g., payment of duties and taxes, issuance of a document) or examination (e.g., physical search of baggage, further investigation of admissibility) is required.

In the commercial stream, border services officers review the electronic information submitted by the rail carrier and the importer/exporter, and make a decision to release the cargo or refer it for an examination at the rail yard.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Goods that are non-compliant with legislation administered by the CBSA are intercepted at rail ports of entry	Percentage of people examined at rail ports of entry who are found to be in possession of goods that are non-compliant with legislation administered by the CBSA	0.01%	1.13%

Performance Analysis and Lessons Learned

The Agency met its 2014–15 target for the Rail Program to progress towards the expected result of intercepting non-compliant goods at rail ports of entry. The CBSA also fulfilled its commitment under the BTB Action Plan as it supported Public Safety Canada in preclearance negotiations towards finalizing the *Agreement on Land, Rail, Marine and Air Transport Preclearance between the Government of Canada and the Government of the United States of America*, which will provide the legal framework to establish preclearance operations in all modes, including rail. It was signed on March 16, 2015, by the Minister of Public Safety and Emergency Preparedness and U.S. Secretary of Homeland Security.

Sub-Program 1.3.4: Marine Mode

Description

The Marine Program identifies and intercepts people and goods that are inadmissible to Canada seeking entry at a marine port of entry, while ensuring that admissible people and goods are processed within established service standards.

Prior to arrival in the traveller stream, border services officers receive information regarding the passengers and crew aboard cruise ships, ferries, tour boats, private small vessels in the Trusted Traveller Program and commercial vessels. At large cruise ship offices and certain ferry terminals, passengers are processed using Integrated Primary Inspection Line. For those private vessels reporting through the Telephone Reporting Centre, various checks are conducted by means of the telephone reporting system. Border services officers make decisions to admit people or refer them for further processing or examination.

In the commercial stream, importers are required to account for their goods. Carriers and exporters are required to report their goods; marine carriers are required to submit advance electronic information for imports and have the option for exports. To assist officers in their examinations, detection tools such as Remote Operated Vehicles and the Vehicle and Cargo Inspection System are used. In major ports, 100 percent of marine containers are scanned for the presence of radiological material using radiation portals. People and goods that are found to be in violation of the applicable legislation and/or regulations may be subject to enforcement action which may include a monetary penalty, seizure, or being denied entry to Canada.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
People who are inadmissible to Canada are intercepted at marine ports of entry	Percentage of people examined who are found inadmissible at a marine port of entry	2.60%	1.20%
Goods that are non-compliant with legislation administered by the CBSA are intercepted at marine ports of entry	Percentage of people examined at a marine port of entry who are found to be in possession of goods that are non-compliant with legislation administered by the CBSA	1.3%	2.23%

Performance Analysis and Lessons Learned

In 2014–15, the CBSA achieved its target with respect to the admissibility of goods at marine ports of entry. While the target concerning people found inadmissible at marine ports of entry result was missed, there was progressive improvement over the course of the year. By the end of the last quarter, results concerning people found inadmissible at marine ports of entry were 34% higher than those of the first quarter.

The Agency worked to fulfill its 2014–15 commitment to work with industry to build, outfit and staff two new Marine Container Examination Facilities (MCEF). The Port of Metro Vancouver's

(PMV) land preparation for the Roberts Bank MCEF progressed throughout the year. The final size and scalability of the Burrard Inlet MCEF and tentative opening date are under discussion with PMV. Options for the procurement of Large-Scale Imaging equipment and other detection tools are under consideration to increase examination capacity and mitigate risks associated with the Marine Program.

Sub-Program 1.3.5: Postal

Description

The Postal Program identifies and intercepts international mail items valued at less than Can$2,500 that are inadmissible to Canada while ensuring that admissible mail items are processed within established service standards, and applicable duties and taxes are assessed and collected. Mail items valued at Can$2,500 or higher are processed in the regular commercial import stream.

The Postal Program operates at three CBSA Mail Centres in Canada. Border services officers conduct an inspection of international mail items to determine whether further processing (e.g., assessment and payment of duties and/or taxes) and/or a physical examination is required. Mail items that do not require CBSA intervention are released to Canada Post for delivery.

To assist officers in their examinations, detection tools such as X-ray and detector dogs may be used. Mail items found to be in violation of the applicable legislation and/or regulations may be seized on behalf of other government departments. Importers are advised of their appeal rights, and Canada Post is advised that the item has been taken from the mail stream. All other items that are deemed admissible, after examination, are released to Canada Post for delivery.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Mail that is non-compliant with legislation administered by the CBSA is intercepted at a Postal centre	Percentage of examined international mail items that are seized	2.50%	2.12%*
	Percentage of opened and examined international mail items that are seized	5%	2.12%*

*While the Agency's target for 2014–15 was not achieved, it is important to note that the average percentage of postal seizures from 2010–11 to 2012–13 was 2.56%. When initially selecting its target in 2012–13, 2.50% was deemed appropriate. However, in the absence of pre-arrival risk assessment data to identify potentially high-risk shipments, and with a steady increase in shipments (such as e-commerce shipments from Asian markets), examination efforts have to be broader in scope. A greater proportion of lower-risk mail items have to be examined, which lowers the overall percentage of seized mail items. It is anticipated that Postal Modernization efforts and the implementation of pre-arrival risk assessment in

Vancouver will allow for a better selection of shipments for examination, leading to increased seizures. A duplicate of the indicator, with a 5% target was retained and will be amended in 2015-16.

Performance Analysis and Lessons Learned

The Postal Modernization Initiative was implemented at the Vancouver Mail Centre in May 2014. The initiative seeks to align the Postal Program with other Agency programs that leverage advance electronic data in support of targeting and risk assessment principles, while addressing and upgrading the antiquated systems and infrastructure currently in place at the three CBSA mail centres in Vancouver, Montréal and Toronto. The CBSA continues to work with the Canada Post Corporation to advance postal modernization efforts and to support increased volumes at all three international mail centres, as well as to strengthen the secure and efficient movement of international mail.

Sub-Program 1.3.6: Courier Low Value Shipment

Description

The Courier Low Value Shipment (LVS) Program identifies and intercepts courier importations that are inadmissible to Canada. The importations, conducted by approved courier participants, enter at designated sufferance warehouses. This provides a streamlined reporting, release and accounting process for most courier importations valued at less than Can$2,500. Mail items valued at Can$2,500 or higher are removed from the Program and processed in the regular commercial process.

To participate in the Courier LVS Program, a courier company must be pre-approved by the CBSA. Prior to the arrival of a courier shipment, the CBSA reviews the electronic information submitted by the courier to determine whether the goods meet the requirements of the Program and applicable legislation and/or if a physical examination is required. If a physical examination is required, the item is presented to a border services officer upon arrival. To assist officers in their examinations, detection tools such as targets and detector dogs may be used. Goods found to be in violation of the applicable legislation and/or regulations may be subject to a monetary penalty or seizure.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Courier shipments that are non-compliant with legislation administered by the CBSA are intercepted	Percentage of courier shipments examined that are removed from the Courier Low Value Shipment Program and	9%	8.69%*

	transferred to the regular import stream because the goods were prohibited, restricted, controlled or non-compliant		

*While the Agency missed its target for 2014–15, the results represented the second-highest achievement for the Program since 2010-2011. Further to a review of performance measures, it was determined that the target should be adjusted to 7% to more accurately reflect the expectations for the LVS Program.

Performance Analysis and Lessons Learned

In 2014–15, and in keeping with the BTB commitment to harmonize low-value shipment processes, the CBSA and the U.S. CBP increased and harmonized their low-value shipment thresholds for expedited customs clearance. The thresholds were increased from the previous levels of Can$1,600 for Canada and US$2,000 for the U.S. to Can$2,500 and US$2,500, respectively. The low-value shipment threshold is used by the CBSA to differentiate between the procedures required for importing commercial and non-commercial goods, including those imported via the Courier LVS Program and the Postal Program.

The Agency fulfilled its commitment to examine options to incorporate imports under the Courier LVS Program into the Agency's pre-arrival risk assessment model by completing an initial feasibility study. The CBSA will undertake a detailed assessment of these options over the course of 2015–16.

Program 1.4: Criminal Investigations

Description

Under the Criminal Investigations Program, the CBSA protects the integrity of border-related legislation and contributes to public safety and Canada's economic security by investigating and pursuing the prosecution of persons who commit criminal offences in contravention of Canada's border-related legislation.

CBSA investigators review potential border legislation violations and gather evidence using a variety of investigative techniques, including search warrants and production orders. These violations include criminal offences under the *Customs Act*, *Immigration and Refugee Protection Act*, various food/plant and animal legislation, and other border-related legislation. In conjunction with the Public Prosecution Service of Canada, the CBSA pursues the prosecution of individuals or business entities who violate Canada's border-related legislation.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending (revised)*	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
23,391,775	29,721,343	32,740,305	37,290,323**	7,568,980

*The 2014–15 planned spending has been restated from the CBSA 2014–15 RPP to include a portion of the unused authorities of 2013–14 pursuant to the Agency's two year appropriation. Planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

**Actual spending is higher than planned spending mainly due to higher reimbursement of costs from TBS central votes including the Border Services Officers (FB classification) one-time severance payouts and one-time transitional payment of $7.5 million.

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
296 (revised)*	283	-13

* The 2014–15 planned FTEs by Program have been revised to align with the restated planned spending.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Crown counsel accepts referrals for prosecution prepared by CBSA	Percentage of referrals for prosecution accepted by Crown	95%	98%
CBSA Program (Intelligence, Port of Entry, Inland, Compliance Verification, etc.) referrals to Investigations that result in an opened case	Percentage of the CBSA Program (Intelligence, Port of Entry, Inland, Compliance Verification, etc.) referrals to criminal investigations that result in an opened case	55%	35%*

*While the Agency did not meet its 2014–15 target, the Criminal Investigations Program reviewed the measure used to track progress and determined the performance indicator needed adjustment. This performance indicator will remain for 2015–16 but will change in 2016–17, creating a measure for cases accepted by the Crown and cases concluded with a conviction by the Crown.

Performance Analysis and Lessons Learned

The CBSA exceeded its target with regards to referrals for prosecution in 2014–15 and while the target concerning opened cases was not met, the results were 3% above those from the previous year.

In 2014–15, the Agency continued to focus its efforts on more complex investigations to ensure referrals to Crown prosecutors were timely, consistent, results-driven, and actionable, as well as aligned with the Agency's integrated enforcement and intelligence priorities. Complex investigations involve fraud/crime schemes with multiple incidents, transactions, or occurrences of fraud that require follow-up investigations or use of specialized investigative techniques. During the fiscal year, 414 cases were referred to the Public Prosecution Service of Canada, a 66% increase over the 275 cases referred in 2013–14.

In addition, through continued collaboration between the CBSA and its internal and external partners, the Agency strengthened its efforts to intercept goods and enforce laws pertaining to the illegal importation/exportation of high-risk commodities at ports of entry.

An internal review of the Criminal Investigations Program resulted in the identification of various areas for improvement in the internal delivery of digital forensic examination services within CBSA. Going forward, an implementation plan will be developed to address the gaps identified.

Through its work to expedite the creation of an interim replacement for the Criminal Investigations Information Management System (CIIMS), the Agency fulfilled its 2014–15 commitment to advance investigatory IT systems and tools and increase the role of intelligence in the investigation of crimes. The interim system will be a customized copy of the Intelligence Management System (IMS) for which a bulletin was issued to Criminal Investigations' staff providing direction and guidance on access and use of IMS information. The interim system, targeted for implementation in fall 2015, will be more sophisticated than the current CIIMS.

In addition, the CBSA continued its work on the Criminal Investigations Evaluation Management Action Plan in the 2014–15 fiscal year, including the development of a new classification of criminal investigation cases that will better represent the wide range and complexity of cases undertaken by investigators. Moving forward, an enhanced performance measurement framework will link key indicators for each case from the initial referral stage to the final outcome, and will include the criteria for the various decision points. These activities will ensure that the Criminal Investigations Program is able to track all decision points throughout the criminal investigations continuum.

Finally, in implementing regional triage units across Canada over the past fiscal year, the Agency has strengthened the investigation referral process by creating one point of contact per region for referrals to criminal investigations, intelligence or inland enforcement.

Program 1.5: Immigration Enforcement

Description

The Immigration Enforcement Program determines whether foreign nationals and permanent residents who are or may be inadmissible to Canada are identified and investigated, detained, monitored and/or removed from Canada.

Foreign nationals and permanent residents of Canada believed to be inadmissible are investigated and may have a report written against them by a CBSA inland enforcement officer. Depending on the type of inadmissibility, the merits of the report are reviewed by either a Minister's delegate or an independent decision maker at the Immigration and Refugee Board of Canada (IRB) where a CBSA hearings officer represents the Minister of Public Safety and Emergency Preparedness. Subsequent to this review, a removal order may be issued against the foreign national or permanent resident in question. Removal orders issued against refugee claimants are conditional and do not come into force until the claim is abandoned, withdrawn or denied by the IRB.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending (revised)*	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
164,911,279	154,890,454	186,057,961	186,711,928**	31,821,474

* The 2014–15 planned spending has been restated from the CBSA 2014–15 RPP to reflect the Agency's realignment of its Programs which represents $5.7 million realignment for Immigration Enforcement.

**Actual spending is higher than planned spending mainly due to higher reimbursement of costs from TBS central votes including the Border Services Officers (FB classification) one-time severance payouts and one-time transitional payment of $16.1 million. The remaining variance is attributed to the increase resource requirements to meet the pressure and complexity related to immigration investigations, the increase number of individuals detained and the increase costs related to contracted guard salaries, transportation and security services.

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
960 (revised)*	981	21

* The 2014–15 planned FTEs by Program have been revised to align with the restated planned spending.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Immigration enforcement actions are focused on high priority foreign nationals and permanent residents who may pose a safety and/or security risk to Canada	Percentage of high-priority foreign nationals removed from Canada compared to the high-priority population in the removals inventory *Based on annual average	100%	111%
Timely removal of failed refugee claimants who are inadmissible to Canada	Percentage of failed refugee claimants removed from Canada within 12 months of a negative decision from the Refugee Protection Division or Refugee Appeal Division	80%	51%*

*The CBSA did not meet its target for 2014–15 due to reasons outside its control, as well as unexecuted warrants and the Agency's inability to obtain travel documents from the country of citizenship of the person(s) in question.

Performance Analysis and Lessons Learned

Under the Immigration Enforcement Program, the Agency continued to focus its efforts on supporting major legislative reforms and regulatory amendments to protect Canada's immigration system. In 2014–15, the Agency obtained approval for measures to improve the removal of foreign offenders. In addition, the CBSA strengthened Program governance and clarified an officer's role during an examination of a refugee claimant.

As a result of the Agency fulfilling its commitment to monitor trends in the new immigration system for their impact on the CBSA, an online training course was developed to help ensure that that all employees who work with the *Immigration and Refugee Protection Act* (IRPA), whether in the Regions or at Headquarters, will better understand refugee reform and its impacts on the CBSA, and will be aware of all tools and guidelines available to assist them in processing refugee claimants.

Sub-Program 1.5.1: Immigration Investigation

Description

The Immigration Investigations Program investigates, reports and arrests foreign nationals and permanent residents already in Canada who are or may be inadmissible to Canada as defined by the *Immigration and Refugee Protection Act*.

Investigation techniques can include data analysis of information collected regarding an individual's immigration application, physical surveillance to locate fugitive inadmissible persons, and field searches of residences and belongings for evidence. Depending on the type of inadmissibility and the status of the person in question, inadmissibility reports are reviewed by either a Minister's Delegate or the IRB. When a person fails to appear for an immigration proceeding such as an examination, admissibility hearing or removal interview, a warrant for their arrest may be issued. Warrants may also be issued against a foreign national or permanent resident where a CBSA inland enforcement officer has reasonable grounds to believe that they are inadmissible to Canada.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Immigration investigations are conducted against foreign nationals and permanent residents who are or may be inadmissible to Canada	Percentage of immigration investigations initiated that result in a person being identified as inadmissible to Canada	55%	58%
Timely investigation of foreign nationals and permanent residents who are or may be inadmissible to Canada	Percentage of immigration investigations finalized within one year of being initiated	95%	90%*

*While the Agency did not meet the 95% target set for 2014–15, The Immigration Investigations Program results are considered to be within an acceptable threshold range of 90% or above.

Performance Analysis and Lessons Learned

The Immigration Investigations Program achieved its target concerning the percentage of persons identified as inadmissible. In 2014–15, the Agency continued to focus efforts on removing inadmissible persons and continues to take all violations of Canada's immigration laws very seriously. In 2014–15, CBSA worked closely with its partners to enforce IRPA.

In addition, through efforts to advance global border management, the Agency was successful in negotiating a number of information sharing arrangements with domestic and international partner agencies, including the Kingdom of Thailand, to assist in identifying and locating foreign nationals who are wanted for immigration enforcement. In support of the Immigration Information Sharing Treaty reached with the U.S., the CBSA supported CIC in implementing a robust query based architecture for the exchange of biographic and biometric information.

The Agency significantly advanced the information sharing negotiations with Employment and Social Development Canada on the Temporary Foreign Worker Program. In order to support the already existing information sharing authorities, the CBSA published an operational bulletin formalizing the methodology on how to share information between the two federal organizations.

The CBSA continues to work with CIC and other provincial partners on third-party disclosures to enable situations where systematic query-responses are made to the immigration database without human intervention and to ensure adherence to applicable privacy requirements.

Over the past year, the Agency placed additional emphasis on identifying immigration consultant fraud. For example, the Agency continues to be engaged in an ongoing investigation that has resulted in 88 charges under the IRPA and the *Criminal Code*.

Sub-Program 1.5.2: Detentions

Description

The Detentions Program detains and/or monitors the conditions of release of foreign nationals or permanent residents where there are reasonable grounds to believe the individual is inadmissible to Canada and where the individual is a danger to the public, poses a flight risk or where their identity is not established. Foreign nationals and permanent residents may also be detained upon entry into Canada for an examination or where the individual is suspected of being inadmissible for security reasons. They are entitled to an IRB hearing after being detained for 48 hours, 7 days and 30 days. The CBSA has three immigration holding centres in Canada located at Vancouver, Toronto and Montréal.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Foreign nationals and permanent residents that may pose a risk to the safety and security of	Percentage of foreign nationals and permanent residents who may be inadmissible to Canada	85%	84%

Canada are detained	or who may be ready for removal who are detained according to their assessed level of risk		

Performance Analysis and Lessons Learned

In 2014–15, the CBSA's Detentions Program is considered to have met its target and progressed towards its expected result.

The Agency negotiated detention agreement between the CBSA and the Province of Ontario's Ministry of Community Safety and Correctional Services in 2014–15. The agreement, which allows the Agency to detain certain persons held pursuant to the IRPA in the Province's correctional institutions, was signed and implemented. The terms of an agreement with the Province of Quebec were established, with a final anticipated agreement to be signed in 2015–16.

Sub-Program 1.5.3: Immigration Hearings

Description

The Immigration Hearings Program ensures that the Government of Canada's interests are represented at immigration proceedings before the IRB of Canada which determines the immigration and detention status of foreign nationals and permanent residents already in Canada, in accordance with the *Immigration and Refugee Protection Act*. CBSA hearings officers are responsible for representing the Minister of Public Safety and Emergency Preparedness and/or the Minister of CIC at immigration proceedings before the IRB. This function ensures that foreign nationals and permanent residents who are inadmissible to Canada are denied status, and removal orders are issued where appropriate.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
The position of the Minister of Public Safety and Emergency Preparedness and/or the Minister of CIC with respect to immigration status is represented and upheld at administrative proceedings before the IRB	Percentage of decisions rendered by Members of the IRB and outcomes that align with the priorities of the Minister of Public Safety and Emergency Preparedness and/or the Minister of CIC	70%	79%

Performance Analysis and Lessons Learned

The Immigration Hearings Program achieved its expected result in 2014–15 and surpassed its target by ensuring the position of either the Minister of Citizenship and Immigration or the Minister of Public Safety and Emergency Preparedness was represented and upheld at administrative proceedings before the IRB. The CBSA continues to recognize the priority of cessation and vacation cases. Cessation and vacation are two mechanisms that exist to remove refugee protection after it is granted. A person can have their refugee status ceased, for example, if they voluntarily re-avail themselves of the protection of their country of nationality or obtain protection from another country (citizenship). Alternatively, a person can have their refugee status vacated if the person obtained protected person status directly or indirectly via misrepresentation or the withholding of material facts relating to a relevant matter. In 2014–15, the Agency completed the review of 14% more cessations and 23% more vacation cases than in the previous year.

In 2014–15, training on the cessation and vacation initiative was delivered to frontline officers to enable them to identify potential cases to be referred to the hearings units. An Operational Bulletin on Cessation was finalized and published in February 2015, helping hearings officers in determining when it is appropriate to file an application for cessation. Working in collaboration with CIC, the Agency moved further in its commitment to establish a specialized process to manage tips and referrals by developing a form for CIC and CBSA frontline officers to refer cessation/vacation cases in a consistent manner. A new enforcement manual outlining the instructions on cessation/vacation will be published in 2015–16.

Sub-Program 1.5.4: Removals

Description

The Removals Program ensures that foreign nationals and permanent residents with an enforceable removal order are removed from Canada. Once a person is removal-ready, an interview is conducted to ensure that a travel document is available and that a pre-removal risk assessment is offered by a CBSA inland enforcement officer. Where a valid travel document is not available, CBSA inland enforcement officers liaise with foreign embassies to secure the required travel documents. The CBSA may have to make further arrangements for removal, which could include arranging for travel (e.g., purchasing an airline ticket or chartering a plane for high-risk individuals in exceptional cases), providing escorts (e.g., to respond to airline and transit country requirements), and liaising with CBSA staff abroad (migration integrity officers) to ensure smooth passage from Canada to the final destination.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Timely removal of foreign nationals subject to an enforceable removal order	Average number of days to facilitate a removal of a failed claimant from Canada pre-*Protecting Canada's Immigration System Act* (PCISA) (PCISA came into force December 15, 2012)	550	975*
	Average number of days to facilitate a removal of a failed claimant from Canada post-*Protecting Canada's Immigration System Act* (PCISA)	365	106**

*The average number of processing days increased because the Agency is processing more older cases (pre-December 15, 2012) than newer cases (post-December 15, 2012) when the Protecting Canada's Immigration System Act came into force. Older cases have been in Canada for a much longer period of time, thus increasing the average number of days. Older cases are processed because the inventory of newer cases is low and will not sustain removal targets.

** The CBSA is processing these cases on a last-in / first-out basis therefore the expectation is to remove these individuals prior to the expiry of the one year Pre-Removal Risk Assessment (PRRA) bar. Once the PRRA bar expires the individual is entitled to a PRRA prior to being removed from Canada which delays the process. The objective is to keep this number well under the target of 365 days.

Performance Analysis and Lessons Learned

In 2014–15, the Removals Program progressed towards its expected result of enforcing removal orders of foreign nationals subject to an enforceable removal order in a timely matter. The Agency continues to improve activities enabling it to achieve expected results similar to or better than those achieved before *Protecting Canada's Immigration System Act* (PCISA) was implemented. The CBSA further achieved its high priority removals target by enforcing 1,803 criminal removals with all regions having met or nearly met their targets.

The Agency continued to deliver the Assisted Voluntary Returns and Reintegration (AVRR) pilot, which ended in 2014–15. The purpose of the AVRR pilot was to help eligible unsuccessful refugee claimants return voluntarily to their home country by providing them with in-kind reintegration assistance upon arrival in their country. Although successful in the very beginning of implementation, an evaluation report noted lower overall enrolment numbers through AVRR removals and did not support continuation of the pilot in its current design. Overall, the AVRR contributed to 3,950 AVRR removals since June 2012, including 812 departures in 2014–15.

Lastly, the Agency continues to make progress on negotiating Re-admission Arrangements with various international partners. This includes an arrangement with Guyana that was ratified in February 2015, and ongoing negotiations with Jordan and Cuba.

Program 1.6: Recourse

Description

The Recourse Program provides the business community and individuals with an accessible mechanism to seek an impartial review of service-related complaints, program decisions and enforcement actions taken by the CBSA. This program ensures that its decisions are fair, transparent and accurately reflect the Agency's policies and the Acts administered by the CBSA.

Individuals can complete a written submission if they disagree with an enforcement action or a program decision made by the CBSA or wish to submit a complaint or compliment about services. Clients are provided with a timely acknowledgement of their correspondence, before CBSA officials conduct a thorough review, taking into consideration the legislation administered by the Agency, CBSA policies, the client's point of view and, where necessary, technical opinions from CBSA experts or legal advice from the Department of Justice. Individuals who are not satisfied with the CBSA's review can appeal to the appropriate court, tribunal or external review body.

The Recourse Program also facilitates the review of external complaints of discrimination filed with the Canadian Human Rights Commission and assists the Department of Justice representing the Agency on appeals to the Federal Court, various tribunals and other external bodies.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending (revised)*	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
9,832,518	11,100,355	12,975,979	13,359,832**	2,259,477

*The 2014–15 planned spending has been restated from the CBSA 2014–15 RPP to include a portion of the unused authorities of 2013–14 pursuant to the Agency's two year appropriation. Planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

**Actual spending is higher than planned spending mainly due to higher reimbursement of costs from TBS central votes including the Border Services Officers (FB classification) one-time severance payouts and one-time transitional payment of $2.3 million.

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
112	108	-4

* The 2014–15 planned FTEs by Program have been revised to align with the restated planned spending.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Initial contact with the appellant is timely	Percentage of Trade and Enforcement appeals acknowledged in 10 days	85%	87%
Timely decisions made in support of border services legislation	Percentage of Enforcement Appeals decided in 180 days	75%	64%*
	Percentage of Trade Appeals decided in 180 days	70%	78%

* Although the Agency total did not meet its 2014–15 target concerning the percentage of Enforcement Appeals decided in 180 days, significant improvement was made since the beginning of the fiscal year, seeing a steady increase throughout the year. As it stands, the target was achieved in the final quarter of 2014–15, with 88% of enforcement appeals being decided in 180 days. Assuming no dramatic changes to intake occurs, and after eliminating the backlog of cases that are in excess of 180 days, the Recourse Program is now in a position to consistently meet or surpass this service standard going forward.

Performance Analysis and Lessons Learned

In 2014–15, the Agency launched a pilot of issue-based appeals in order to simplify and streamline the process for businesses to submit (and the Agency to consider) trade appeals. In addition, the Agency delivered on its commitment to enhance client service and implement continuous improvement by developing new outcome codes in both the trade and enforcement appeals streams that provide the other Agency Programs with greater feedback on complaint processes and appealed decisions.

The CBSA followed through on its commitment to enhance the Recourse Content Management System (RCMS) in 2014–15 by designing a RCMS Enforcement Appeals application. Development of the RCMS Enforcement Appeals application will continue, with completion set for 2015–16.

Program 1.7: Revenue and Trade Management

Description

The Revenue and Trade Management Program ensures that duties and taxes owed to the Government of Canada are collected in compliance with Canadian trade and imports reporting requirements. For the purposes of this program description, "duties" means any duties or taxes levied or imposed on imported goods under certain Acts that the CBSA is responsible for administering. The program administers international and regional trade agreements and domestic legislation and regulations governing trade in commercial goods. Through its work on free trade negotiations, the program helps to strengthen international rules related to trade and open new markets for Canadians.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending (revised)*	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
73,918,165	82,851,721	100,234,729	88,403,795**	5,552,074

* The 2014–15 planned spending has been restated from the CBSA 2014–15 RPP to reflect the Agency's realignment of its Programs which represents $5.0 million realignment for Revenue and Trade Management and to include a portion of the unused authorities of 2013–14 pursuant to the Agency's two year appropriation. Planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

** Actual spending is higher than planned spending mainly due to higher reimbursement of costs from TBS central votes including the Border Services Officers (FB classification) one-time severance payouts and one-time transitional payment of $14.1 million, offset by staffing delays of which accounts for approximately $6.5 million in lapse funding.

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
821 (revised)*	715	-106

* The 2014–15 planned FTEs by Program have been revised to align with the restated planned spending.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Duties and taxes owed to the Government of Canada are collected in accordance with trade policies	Percentage of compliance* of importers with Canada's trade laws and importing requirements	75%	84%

	* This compliance rate is determined through a random verification process. Compliance is defined as a verification that results in less than $1000 owed to the Government of Canada		

Performance Analysis and Lessons Learned

The Revenue and Trade Management Program exceeded its target for 2014–15, moving closer to the realization of its expected result.

Over the course of the past fiscal year, the Agency moved further to simplify the assessment process for importers as it undertook a review of its assessment and licensing policy suite and will complete the first phase of the CBSA Assessment and Revenue Management (CARM) initiative.

The Agency fulfilled its commitment to develop more efficient means of measuring trade compliance in 2014–15. In order to allow the CBSA to shift trade verification resources to areas offering a potentially higher return on investment (i.e. greater assessments), the Agency adopted a new approach to increase focus and resources on completing targeted verifications.

As part of its work to advance global border management, the CBSA supported the Government of Canada in its efforts toward ratifying the World Trade Organization's (WTO) Trade Facilitation Agreement which is intended largely for developing countries to reform their customs procedures to facilitate global trade. The CBSA is continuing its engagement with the WTO in relation to the establishment of the Capacity Building framework at the WTO. As a donor country, this presents the CBSA with new opportunities to lead in global trade facilitation and security.

Beyond the allocation of proportionately more resources to targeted verifications, additional aspects of the Agency's revised trade compliance strategy include the publishing of verification priority results on the Agency website as a means of encouraging voluntary compliance while emphasizing transparency, and an expansion of the existing quality assurance process to include the duty relief program.

Sub-Program 1.7.1: Anti-Dumping and Countervailing

Description

The Anti-Dumping and Countervailing Program is responsible for the administration of the *Special Import Measures Act* (SIMA). Its role is to provide assistance to Canadian producers who face unfair foreign competition from dumped or subsidized goods in the Canadian marketplace. SIMA provides measures of redress against such goods when they have caused injury to the Canadian industry, and is in keeping with Canada's international obligations as a signatory to the World Trade Organization. Protecting Canadian industry against the injury from dumped or subsidized imports requires a two-track approach, with the CBSA responsible for determining whether imports are being dumped or subsidized, and the Canadian International Trade Tribunal making the decision of whether these imports have caused injury to Canadian production.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Canadian industry is protected from economic injury caused by the subsidizing and dumping of imported goods	Value of Canadian production protected as the result of applying the *Special Import Measures Act* (SIMA)	$7 billion	$7.7 billion

Performance Analysis and Lessons Learned

Over the past fiscal year, the CBSA progressed further towards its expected result to protect the Canadian economy from the injuries caused by subsidies and dumping activities. With some 44 measures under the SIMA in force, directly helping to protect over 38,000 Canadian jobs and approximately $7.7 billion in Canadian production, the Agency met its target for 2014–15. In addition, the Agency completed 22 anti-dumping and subsidy investigative activities. In support of its commitment to develop and deliver advanced SIMA training, the Agency developed a detailed online SIMA training course that was launched shortly after the end of the fiscal year and is currently available to all its investigative officers with responsibilities under the Act.

Sub-Program 1.7.2: Trade Policy

Description

The Trade Policy Program is responsible for interpreting the legislation and regulations that govern the tariff classification, origin and value of imported goods, and the related assessment of duties and taxes, so as to ensure that persons engaged in the importation of goods into Canada

fully understand all of the trade-related requirements in order to promote self-compliance. The Program also administers Canada's trade incentive initiatives (e.g., duties deferral, customs warehouses, remissions, and drawbacks) which assist Canadian businesses in remaining competitive in international markets. Further, the Program is responsible for the negotiation of the origin procedures that are included in all of Canada's free trade agreements, which serve to strengthen international trade rules and open new markets for Canadians. Finally, the program is responsible for representing the views of Canadian businesses in international trade fora, such as the World Customs Organization and the World Trade Organization, in order to ensure a fair and accessible global trading environment.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Importers have access to interpretations, rulings, advice and guidance on trade-related issues	Percentage of advance rulings released within 120 calendar days of receipt of full information	95%	88%*

*While the target concerning advance rulings was not achieved in 2014–15, it should be recognized that during this fiscal period the Agency implemented program enhancements designed to improve the overall quality and consistency of Agency decisions by ensuring that 100% of rulings are reviewed and approved by technical experts at Headquarters prior to regional issuance. Proactive measures are being taken to achieve this service standard in the future.

Performance Analysis and Lessons Learned

In 2014–15, the CBSA initiated a comprehensive review of all trade and anti-dumping Departmental Memoranda and anticipates completion in 2015–16. The Agency also fulfilled its commitment to offer importers access to up-to-date trade-related information on its website by publishing the trade compliance verification priorities and results. Similarly, in 2014–15, the Agency implemented enhancements to the advance ruling and national custom ruling programs which provides for the publication of ruling letters in their entirety on the CBSA website when the applicant has given their consent. Preliminary work has been done as part of the CARM initiative, to explore automated publishing of rulings. In addition, the Agency continued to explore feasibility of implementing a process through which importers can submit blanket adjustments over the past fiscal year.

Also, over the past fiscal year, the CBSA engaged its clients in public fora. The Agency participated in stakeholder consultations and provided input to the Border Commercial Consultative Committee's Trade Compliance and Recourse Sub-committee meeting and the Frontier Duty Free Association's annual conference. In 2014–15, the CBSA also held two consultative meetings with the Canadian Society of Customs Brokers on the subject of the modernization of broker licensing.

In 2014–15, the CBSA participated in ongoing trade liberalization negotiations involving nine different agreements and worked to ensure that the Agency is compliant with its obligations under the WTO Trade Facilitation Agreement.

Sub-Program 1.7.3: Trade Compliance

Description

The Trade Compliance Program works to ensure that Canadian importers accurately account for the commercial goods that they bring into Canada and pay all of the duties and taxes owing. Compliance activities include random verifications, selected using a statistical model, that are used to measure the rate of compliance by product type and/or industry. The results also provide valuable information that often lead to more focused, risk-based verifications in instances where non-compliance is suspected. These trade compliance activities are supported by robust monitoring and administrative penalty programs that are aimed at maintaining a level playing field for all Canadian importers by making certain that the rules apply equally to everyone and that the appropriate duties and taxes are paid in full.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Importers are in compliance with Canadian trade laws	Percentage of revenue-based, targeted compliance verifications that yield a positive result for the CBSA (i.e., $1000 or more owing to the Government of Canada)	85%	34%*

*The significant variance between the target and results achieved for 2014–15 can be attributed to the change in reporting practices that was implemented at the start of fiscal year. A substantial cause of this variance is due to a change in the definition of a closed case to include the 90 day monitoring phase. Therefore, the relative percentage of non-resultant cases closed during the period was higher than normal as some cases that uncovered non-compliance still remain in progress, awaiting the self-corrections that must be filed by the importer within 90 days of the officer issuing his/her final report. The resultant rates are therefore expected to improve in the future as those cases that uncovered non-compliance are closed.

Performance Analysis and Lessons Learned

In 2014–15, the Agency fulfilled its commitment to allocate more resources to targeted verifications, which tend to result in larger assessments. As such, the CBSA closed 109 priority targeted verification cases that were specifically selected for review following risk assessment and priority acceptance processes. Overall, 24 of these confirmed non-compliance and 17 of those cases accounted for the revenue assessed, resulting in an assessment of $1.3 million in total revenue for verification priorities.

Also in 2014–15, the Agency explored means of providing the *Trade Verification Manual* on the CBSA website, and while the format of the manual precludes online publication, a copy of most up-to-date version of the manual is provided to clients upon request.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are Management and Oversight Services, Communications Services, Legal Services, Human Resources Management Services, Financial Management Services, Information Management Services, Information Technology Services, Real Property Services, Materiel Services, Acquisition Services, and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not those provided to a specific program.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending (revised)*	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
585,248,014	445,407,016	653,882,416	468,941,046**	23,534,030

* The 2014–15 planned spending has been restated from the CBSA 2014–15 RPP to reflect the Agency's realignment of its Programs which represents $125.7 million realignment for Internal Services and to include a portion of the unused authorities of 2013–14 pursuant to the Agency's two year appropriation. Planned spending excludes funding received through Supplementary Estimates and TBS central votes such as collective agreements, severance payments, parental benefits and vacation credits.

** Actual Spending is higher than planned spending mainly due to higher reimbursement of costs from TBS central votes including the Border Services Officers (FB classification) one-time severance payouts and one-time transitional payment of $22.7 million.

Human Resources (FTEs)

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
2649 (revised)*	2838	189

* The 2014–15 planned FTEs by Program have been revised to align with the restated planned spending.

Performance Analysis and Lessons Learned*

The past fiscal year saw a significant focus on improving program management within the CBSA. The Agency strengthened its business processes and tools in support of sound stewardship and decision-making, ensuring the Agency's priorities are aligned to resources and informed by its risk management regime. Also in 2014–15, the CBSA continued implementation of its Program Integrity Agenda, which is about identifying and fixing important problems regarding the management and delivery of the Agency's programs, separate from, and in addition to, ongoing day to day program management responsibilities.

The CBSA continued to fulfill its commitments to provide high standards of client service to Canadians and stakeholders on the frontline. Service excellence initiatives implemented include an increase of 143 bilingual CBSA Officer Trainees hired as a result of the Officer Induction Training Program (OITP). Consequently, 30% of all officer trainees are bilingual which supports the CBSA's commitment to improve the frontline bilingual workforce capacity and supports the Agency's commitment to full compliance with the *Official Languages Act*.

The Agency's promotional efforts over the year helped to increase the understanding and recognition of the CBSA's contribution to the safety, security and prosperity of Canadians. For example, the Agency developed branding tools such as seizure posters to publicize its successes and signage to promote the CBSA brand, while uniformed officers help to increase the visibility and recognition of the Agency.

Similarly, in the past fiscal year, the Agency worked to ensure that public information is more accessible, streamlined, accurate and timely. In addition to the Border Wait Time (BWT) applications noted above, and in response to Canadians' expectations of the CBSA, the Agency developed a BWT mobile application and updated its BWT forecasting tool to provide historical data for the 26 busiest ports of entry.

The Agency continues to support the Government of Canada's Open Data Initiative in which government data and information is made freely available to the public in order to promote greater openness, transparency, collaboration, and innovation. Understanding that data and information held by the Agency belongs to Canadians, the CBSA released datasets covering BWT, Travellers and Conveyances, and Annual Removals completed by Regions in 2014–15. All datasets released under the Open Government Action Plan are available on Canada's Open Data Portal.

In 2014–15, the CBSA continued to modernize its emergency management practices. Emergency management capability was strengthened through the 100% update of Agency Business

Continuity Plans for ports of entry and conducting formal incident command system training for over 700 frontline chiefs and superintendents. The CBSA also completed 53 exercises at the regional and national levels related to arming, business continuity, regional operations centres and preparations for the 2015 Pan American and Parapan American Games. Among these was the Ready Response Exercise, the largest internal arming, critical incident response and management exercise ever conducted within the CBSA.

As a renewed commitment to its workforce, the CBSA developed a People Strategy that serves as a roadmap defining how the Agency will collectively invest in its most valuable asset – its people. The People Strategy is comprised of three overarching themes: 1) developing the Agency's workforce, 2) supporting leadership and, 3) creating an enabling environment, aimed at ensuring that the Agency has the right people working in the right place with the best tools and training at their disposal.

The Agency advanced its use of science and engineering services, particularly in detection technology, forensics, analytics and radio telecommunications. For example, in 2014–15, the Agency conducted a business needs analysis for forensic facial identification expertise. The analysis found that the CBSA could benefit from such technology if proven technically viable and with forensic expertise to provide support to operations.

The CBSA continued to decommission aging business and legacy applications over the past year to ensure the availability of business systems to optimize border operations. For instance, in collaboration with partners in CIC and Shared Services Canada, the Agency continued its efforts to replace aging technology, such as the Field Operations Support System (FOSS), with a modern case processing tool known as Global Case Management System used by CIC.
In 2014–15, the Agency developed a FOSS Decommissioning Road Map which is a risk based approach to decommissioning functionality. The goal is to remove access to FOSS in a staggered, controlled manner as part of a staged decommissioning.

The Agency continues to deliver on its Border Modernization agenda through the implementation of the Officer Induction Model, a comprehensive approach to recruiting, training and developing high-calibre CBSA officers suited for service in an armed law-enforcement agency. The Model includes the 22-week OITP and the Officer Induction Development Program (OIDP) which posts successful OITP graduates to one of the Agency's ports of entry.
In 2014–15, 341 recruits completed the OITP and were appointed to officer trainee positions and posted to ports of entry as part of the OIDP. The Agency also appointed 60 border services officers from the Officer Induction Model upon successful completion of the OIDP.

The Agency's implementation of the Model also supports its transition to a fully armed law enforcement agency. In 2014–15, over 1,300 officers were trained and equipped; more than 1,200 existing officers and 362 OITP recruits attended the Duty Firearm Course training. In order to meet this commitment, and the resulting demands for training, the CBSA increased the number of certified arming instructors to 303, of which 90 are indeterminate staff and the remainder part-time.

The Agency supported Arming and Use of Force training by publishing a comprehensive update to its Arming Policy Suite. This included the development and publication of three new guiding documents to help ensure CBSA officers are equipped with the skills and tools they need to safely and effectively execute their duties and are supported by a robust policy and training framework. These three documents were the CBSA Directive on Progress Review - Use of Force Training, the CBSA Directive on the Certification and Recertification of Use of Force Instructors, and the CBSA Arming Room Guidelines.

Over the past fiscal year, the CBSA worked with its Public Safety partners on training development in a number of areas which include: Liaison Officer Training workshops, Share to Protect, recruit training, and learning design. For example, the Agency's intelligence work requires officers to leverage the information systems managed by the RCMP. As such, in 2014–15, the Agency continued to work closely with the RCMP to ensure its officers were trained on the proper use of the RCMP's information systems.

Finally in 2014–15, the CBSA engaged its workforce on Agency-wide initiatives, resulting in service improvements to Canadians. For example, employee engagement has provided solutions to processing NEXUS applications by reorganizing the NEXUS centre and combining interviews with U.S. CBP. The Agency's staff suggestions also resulted in the extension of hours for NEXUS lanes and the Enrollment Centre. Moreover, through engagement activities that include Town Halls and the CBSA Wiki application, employee feedback helped shape and create the new Uniform Supply System, which will streamline the Uniform Program by establishing a single-supplier, end-to-end service contract, enabling the Agency to achieve consistency in colour, design and quality of uniform components.

* NOTE: Initiatives reported under Internal Services may also be delivered and funded under other Programs in this Report. They are presented in the Internal Services chapter to align with commitments made in the corresponding chapter in the Agency's 2014–15 Report on Plans and Priorities.

Section III: Supplementary Information

Financial Statements Highlights

For financial reporting purposes, the activities of the CBSA have been divided into two sets of financial statements: Agency Activities and Administered Activities. The Agency Activities financial statements include those operational revenues and expenses which are managed by the CBSA and utilized in operating the organization. The Administered Activities financial statements report on tax and non-tax revenues, assets and liabilities administered on behalf of the federal, provincial and territorial governments. One reason for the distinction between Agency Activities and Administered Activities is to facilitate the assessment of the administrative efficiency of the CBSA in achieving its mandate.

Agency Activities

Financial Information	2014–15 Planned Results	2014–15 Actual	2013–14 Actual	Difference (2014–15 actual minus 2014–15 planned)	Difference (2014–15 actual minus 2013–14 actual)
Total expenses	1,897,828	1,916,985	1,891,202	19,157	25,783
Total revenues	16,430	18,191	18,168	1,761	23
Net cost of operations before government funding and transfers	1,881,398	1,898,794	1,873,034	17,396	25,760

Actual expenses for 2014–15 were higher than planned results for 2014–15 as well as actual expenses from the previous year, mainly as a result of collective agreement increases and the reimbursement of costs related to severance payments, parental benefits and vacation credits. Actual expenses for 2014–15 were also higher due to the one-time transitional payment as the Government of Canada moves to a pay-in-arrears pay system.

Agency Activities

Financial Information	2014–15	2013–14	Difference (2014–15 minus 2013–14)
Total net liabilities	353,357	495,200	(141,843)
Total net financial assets	173,515	220,678	(47,163)
Departmental net debt	179,842	274,522	(94,680)
Total non-financial assets	873,132	751,258	121,874
Departmental net financial position	693,290	476,736	216,554

The decrease of $142 million in total net liabilities is due mainly to a decrease of $100 million in employee future benefits as a result of severance benefit payments during the 2014–15 year. Total net liabilities also decreased as a result of a reduction of $43 million in accounts payable and accrued liabilities due mainly to payments associated with the border services (FB classification) collective agreement signed on March 17, 2014, which had been accounted for as an accrued liability in the previous year.

The decrease of $47 million in total net financial assets is due mainly to a decrease of $50 million from Consolidated Revenue Fund (CRF) as a result of timing differences between the charging of authorities and the actual payout of employee salaries.

The increase of $122 million in total non-financial assets is due mainly to an increase in the capitalized amount of assets under construction for buildings and various information technology initiatives, such as eManifest.

The change in net financial position reflects the changes in assets and liabilities.

Administered Activities

Canada Border Services Agency Condensed Statement of Administered Revenues (Unaudited) For the Year Ended March 31, 2015 ($ thousands)			
	2014–15 Actual	2013–14 Actual	Difference (2014–15 actual minus 2013-14 actual)
Tax revenue	29,045,249	26,903,108	2,142,141
Non-tax revenue	29,704	23,048	6,656
Bad debt	(50,664)	(29,212)	(21,452)
Net results	29,024,289	26,896,944	2,127,345

Note: The Canada Border Services Agency's Administered activities are not subject to produce Future oriented financial Statements. Therefore, no 2014-15 planned results are presented in this statement.

Total revenues reported within the administered activities financial statements were $29,024 million for 2014–15, an increase of $ 2,127 million (7.9 percent) over the total revenues of $26,897 million for 2013–14. These results are supported by trade data from Statistics Canada which show a year over year increase in imports of 7.2 percent.

Administered Activities

Canada Border Services Agency Condensed Statement of Operations (Unaudited) As at March 31, 2015 ($ thousands)			
	2014–15 Actual	2013–14 Actual	Difference (2014–15 actual minus 2013-14 actual)
Total administered assets	3,674,491	3,430,767	243,724
Total administered liabilities	240,373	233,574	6,799
Net amount due to the Consolidated Revenue Fund (CRF) of the Government of Canada	3,434,118	3,197,193	236,925
Total administered liabilities and net amount due to the CRF of the Government of Canada	3,674,491	3,430,767	243,724

The total administered assets have shown an increase of 7.1 percent over the total assets recorded in 2013–14, which is largely attributed to an increase in cash on hand and accounts receivable

compared to fiscal year 2013–14. This is indicative of the continuous increase in economic activities year over year as shown by the overall increase of revenues in 2014-15.

The total administered liabilities have shown a small increase of 2.9 percent over the total liabilities recorded in 2013–14. The increase in total liabilities is mainly attributed to an increase in the accounts payable to other government departments and agencies.

Financial Statements

The CBSA's financial statements are available on the Agency's website[iv].

Supplementary Information Tables

The supplementary information tables listed in the *2014–15 Departmental Performance Report* are available on the Canada Border Service Agency's website[v].

- Departmental Sustainable Development Strategy;
- Internal Audits and Evaluations;
- Response to Parliamentary Committees and External Audits;
- Status Report on Transformational and Major Crown Projects; and
- User Fees, Regulatory Charges and External Fees.

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the Tax Expenditures and Evaluations[vi] publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

For more information on the CBSA and its activities, please visit the CBSA's website at **http://www.cbsa-asfc.gc.ca**.

Contact Information for General Inquiries

By Telephone:

Within Canada: 1-800-461-9999
Outside Canada (long distance charges apply): 1-204-983-3500 or 1-506-636-5064
TTY within Canada (For those with hearing or speech impairments): 1-866-335-3237

By Email:

Contact@cbsa.gc.ca

By Mail:

Canada Border Services Agency
Ottawa, ON
Canada
K1A 0L8

Appendix: Definitions

appropriation (*crédit*): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (*dépenses budgétaires*): Includes operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report (*rapport ministériel sur le rendement*): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Report on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent (*équivalent temps plein*): Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes (*résultats du gouvernement du Canada*): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure (*Structure de la gestion, des ressources et des résultats*): A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (*dépenses non budgétaires*): Includes net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (*rendement*): What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator (*indicateur de rendement*): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (*production de rapports sur le rendement*): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (*dépenses prévues*): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plan (*plan*): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities (*priorité*): Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (*programme*): A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (*architecture d'alignement des programmes*): A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities (*rapport sur les plans et les priorités*): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

result (*résultat*): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (*dépenses législatives*): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (*résultat stratégique*): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (*programme temporarisé*): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (*cible*): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (*dépenses votées*): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

whole-of-government framework (*cadre pangouvernemental*): Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

i. Whole-of-government framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx

ii. *Public Accounts of Canada 2015*, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

iii. Public Works and Government Services Canada website, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

iv. Financial Statements, http://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/fs-ef/2015/dpr-rpp-eng.html

v. Supplementary Information Tables, http://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/fs-ef/2015/dpr-rpp-eng.html

vi. Tax Expenditures and Evaluations, http://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/fs-ef/2015/dpr-rpp-eng.html